South Carolina Retirement Systems

Death Claims

Customer Training Module

Disclaimer

THIS PRESENTATION DOES NOT CREATE AN EXPRESS OR IMPLIED CONTRACT OF EMPLOYMENT WITH A MEMBER OF THE SOUTH CAROLINA RETIREMENT SYSTEMS.

This presentation is meant to serve as a guide but does not constitute a binding representation of the South Carolina Retirement Systems. The statutes governing the South Carolina Retirement Systems are found in Title 9 of the South Carolina Code of Laws, and should there be any conflict between this presentation and the statutes or Retirement Systems' policies, the statutes and policies will prevail.

Employers covered by the South Carolina Retirement Systems are not agents of the Retirement Systems.

Duplication of this presentation, either in part or in whole, is forbidden without the express written permission of the South Carolina Retirement Systems.

Types of Death Claims

Type I

May require employer information:

- Active member
- Working retired contributing member
- Retiree
- Inactive member

Type II

Does not require employer information, generally:

- Beneficiary annuitant
- QDRO alternate payee of a retiree

Primary Ways Retirement Systems Is Notified of a Death

- Employers
- Family and friends of the deceased
- Obituaries
- Social Security Administration (SSA)
- Department of Health & Environmental Control (DHEC)
- Funeral homes

How to Notify Retirement Systems When a Member Dies

- Notify Customer Services by phone at (800) 868-9002 or (803) 737-6800, or by e-mail at <u>cs@retirement.sc.gov</u> as soon as possible
- Provide the member's name, Social Security number, date of death, and the appropriate contact name, address, and phone number

Follow-up Process

- Follow-up letters are mailed monthly if the information requested has not been provided
- The file is marked unclaimed after the fourth request
- The death claim is paid once all of the requested/required information has been received

Active Member Death Claims (Not Working Retiree)

Types of Active Member Death Benefits

- Active Group Life Insurance, if eligible
- Refund of member contributions plus interest
- A monthly service annuity if the beneficiary is a living person and eligible
- A monthly disability annuity may be offered if the beneficiary is a living person, the member died while in the process of filing for disability, the disability application was on file for at least 30 days, the disability application was approved, and the active/disability retirement beneficiaries are the same
- Accidental Death Program (ADP) Police Officers Retirement System (PORS) only

When An Active Member Death Occurs

Retirement Systems verifies member's designated beneficiaries

 Initial sympathy letter is mailed to the deceased active member's designated beneficiaries

Active Member Sample Sympathy Letter

South Carolina Retirement Systems

ACTIVE MEMBER DEATH – SAMPLE SYMPATHY LETTER

TEST TEST TEST TEST

606 OXFORD ROAD

LADSON SC 29456.

SSN:

Claim ID: System:

Type:

SCRS Active

Date:

June 01, 2004

Please accept our condolences upon the death of while we understand that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions you may have and otherwise assist you.

As you may be aware, you were designated as a beneficiary for benefits paid by the South Carolina Retirement System. We are in the process of contacting the employer to obtain information that we require in order to accurately calculate the benefit(s) you are due. Since we also require a death certificate for this calculation, we ask that you provide us with a death certificate (either an original or a certified true copy) as soon as one is available.

To ensure benefit payment integrity, we will also need your current mailing address and copies of your current driver's license and Social Security card. You may return these materials (death certificate, driver's license, Social Security card) to our office in the envelope we have provided. We ask that these materials be returned to South Carolina Retirement Systems at the earliest opportunity, since we are unable to make any benefit payments prior to their receipt.

Once we receive the employer information and the death certificate, we will calculate the benefits you are due and send you the paperwork that you should complete.

Again, we wish to extend our sympathy. If you have any questions or would like any further assistance, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

Enclosure

SCRS In-Service (Active) Death Benefits

- If under age 60, with less than one year of service:
 - –Active Group Life Insurance, if death was jobrelated and employer covered
 - -Refund of employee contributions plus interest
- If under age 60, with 1 14 years of service:
 - -Active Group Life Insurance, if employer covered
 - -Refund of employee contributions plus interest

SCRS In-Service (Active) Death Benefits

- Age 60 or older and with at least 5 years of earned service:
 - Active Group Life Insurance, if employer covered
 - Beneficiary's choice of monthly annuity or refund of employee contributions plus interest
- Any age with 15 or more years of service; of which, 5 years must be earned:
 - Active Group Life Insurance, if employer covered
 - Beneficiary's choice of monthly annuity or refund of employee contributions plus interest

PORS In-Service (Active) Death Benefits

- If under age 55 with less than 1 year of service:
 - Active Group Life Insurance, if job-related death and employer covered
 - Refund of employee contributions plus interest (minimum of \$1,000)
 - Accidental Death Program benefit, if job-related death and employer has ADP coverage
- If under age 55 with 1 14 years of service:
 - Active Group Life Insurance, if employer covered
 - Refund of employee contributions plus interest (minimum of \$1,000)
 - Accidental Death Program benefit if job-related death and employer has ADP coverage

PORS In-Service (Active) Death Benefits

- At least 15 years of service; of which, 5 years must be earned:
 - Active Group Life Insurance, if employer covered
 - Beneficiary's choice of monthly annuity or refund of contributions plus interest (minimum of \$1,000)
 - Accidental Death Program benefit if job-related death
- At least age 55 and 5 years of earned service minimum:
 - Active Group Life Insurance, if employer covered
 - Beneficiary's choice of monthly annuity or refund of contributions plus interest (minimum of \$1,000)
 - Accidental Death Program benefit if job-related death and employer pays for the coverage

In-Service (Active) Group Life

SC Code of Laws Section 9-1-1770 SC Code of Laws Section 9-11-120

"...a member is considered to be in service at the date of his death if the last day the member was employed in a continuous, regular pay status, while earning regular or unreduced wages and regular or unreduced retirement service credit, whether the member was physically working on that day or taking continuous accrued annual leave or sick leave while receiving a full salary, occurred not more than ninety days before the date of his death and he has not retired."

- Payment is equal to the member's current annual earnable compensation
- •This is a one-time, tax-free insurance payment to the designated active group life beneficiary

Documents Needed to Process an Active Member Death Claim

- An original death certificate
- Legible copy of each beneficiary's current driver's license (or state-issued ID card) and Social Security card
- Legible copy of the beneficiary's birth certificate and a Form 7202, if monthly benefit is selected

Form 7202 Beneficiary Pension Withholding Certificate/Automatic Deposit Authorization

Form 7202 Revised 09/20/2005 Page 1 PENSION WITHHOLDING CERTIFICATE / AUTOMATIC DEPOSIT AUTHORIZATION State Budget and Control Board South Carolina Retirement Systems						
Print or type in black ink	Box 11960, Col		•	□ CI	neck bo	x if new address
Payee Last Name & Suffix Doe	First/Middle Name Jane		Social Security Numb	per		Number -000-0001
Mailing Address 1 Main Street		City Columbia		Sta	ate	ZIP+4 29229
☐ Police Officers Retirement System ☐ F	Seneral Assembly Retirement System flational Guard Retir	or Judges/Solic ement System	itors Accidental	Death	Progra	m (police only)
member or retireé. (Note: Complete a separ	ate form for each sy	ystem and/or ac	count if receiving mult	tiple c	hecks.)	
☐ As a retiree ☑ As beneficiary of a form		WITHHOLDING	of former member or r	etiree	1111-	-11-1111
FEDERAL INCOME TAX	T ENGION I	WITTING ED INCO	<u>'</u>			
☐ Do not withhold federal income tax from	my monthly benefit	s.				
Withhold federal income tax from my mo	nthly benefits base	d on the tax tab	le and exemptions cla	imed	below.	
			nonth withheld for fed			
amount is greater than the withholding						
accordance with the tax tables. (Note: MARITAL STATUS Single or Widowed		EYEMPTIONS	us and exemption sec 11 Enter Number o	nions	pelow.)	Claimad
_						
☐ Do not withhold South Carolina state inc			come is exempt from	SC w	ithholdi	ng.
☑ Withhold South Carolina state income ta				ontor t	u 01	everentions
I =						
tax. (Note: This amount cannot be less	**	arest dollar) per	month withheld for S	outn (Jarolina	a state income
Д	UTOMATIC DEPO	SIT AUTHORIZ	ATION			
						Type of account
	(check one)					
						checking
⊠ savings						
All payees are encouraged to participate in direct deposit unless a special exemption is approved by the Retirement Systems.						
exemption is a	pproved by the Re	etirement syste	eiiis.			
TAPE A VOIDED CHECK HE	RE (no denosit slins	or starter check	re nlesse)			
TALE A VOIDED CHECK THE	TAPE A VOIDED CHECK HERE (no deposit slips or starter checks, please)					
Complete information only if bank acc						
Financial Institution's Name	Trans	it/Routing Numb		0000	Account	Number
(Note: This form must be signed and dated. See notes on reverse side/page 2)						
PAYEE'S SIGNATURE (or properly authorized Attorney on file with 8	attorney-in-fact under C Retirement Systems		DATE			
THE LANGUAGE USED IN THIS DOCUMENT	DOES NOT CREATE	ANY CONTRAC	TUAL RIGHTS OR ENT	TITLE	MENTS /	AND DOES NOT
CREATE A CONTRACT BETWEEN THE MEM RETIREMENT SYSTEMS RESERVES THE RIC	BER AND THE SOUT	TH CAROLINA R	ETIREMENT SYSTEMS	. THE	SOUTI	H CAROLINA

Please call SC Retirement Systems Customer Service with any questions (800) 868-9002 (in state) or (803) 737-6800

Documents Needed to Process an Active Member's Death Claim

- A properly completed Form 4151 (Application For Death Benefits) from each beneficiary and if a lump sum payout is selected, either Form 4251 (Notice of Withholding Non-Periodic Distribution) or 4255 (Payroll Election Form)
- Original, raised seal Certificate of Appointment or original, raised seal Affidavit for Collection of Personal Property from Probate Court (If payment is to an estate)
- Properly completed Form 4152 (Certification of Salary of Deceased Member) from the employer
- Properly completed Form 6202 (Certification of Final Retirement Deductions) from the employer

20

Form 4151 Beneficiary Election of Death Benefits

Form 4151						ERAGE
Revised 03/13/2003 Page 1	State Budget and Contro			☐ scr	RS 🗆 F	ORS
rage	South Carolina Retirement Systems			SARS STATE ORP		
Print or type in black ink	Customer Service Death Box 11960, Columbia SC 2			Ber	ne.	of
Name of Decedent:	Box 11960, Columbia SC 2	9211-1960		curity Numb	er	
JOHN DOE				000-00-0		
Beneficiary's Name:			Relations	hip to Dece	dent:	
JANE DOE			SPOUS	E		
SECTION I	DEATH BENEFIT PAYME					
Please choose <u>ONE</u> of the death be selections by marking the appropria		PAYN SELEC	TION 1	PAYMI SELECT		PAYMENT SELECTION 3
GROUP LIFE INSURANCE (Not taxable)	Active Member	\$24,00		\$24,000	.00	
	Retired Member					
* PAYOUT OF CONTRIBUTIONS AND INTEREST	Pre-Tax Funds	\$10,00	0.00			
	After-Tax Funds					
** ESTIMATED MONTHLY SURVIVOR ANNUITY PAID FOR REMAINING	Service Retirement			\$550	.00	
LIFETIME OF BENEFICIARY	Disability Retirement					
You must complete the enclosed For ** If you make a selection that pays a m You must also complete the enclose SECTION II	onthly annuity, please attach a	copy of you			interes	
		NOTART			-	
,	ddress for Mailing Payment(s): .995 19TH STREET B					Number: 234 5678
City: LOST TREE State: MI			Zip+4:	77777-7	777	
SIGN IN BLUE INK						
BENEFICIARY'S SIGNATURE	authorization required with signature other than app	DATE	■			
WITNESS(Required only when signed by mark)						
STATE OF	c	DUNTY OF _				
ACKNOWLEDGED BEFORE ME THIS DATE	NOTA	RY NAME _				
MY COMMISSION EXPIRES NOTARY SIGNATURE						
NOTARY WORK TELEPHONE						
			-44			
Return compl Please call SC Retirement System	leted form to the SC Retirement Syns Customer Service with any que				03/737-6	800

Form 4251 Beneficiary Notice of Withholding

Form 4251 NOTICE OF WITHHOLDING Revised 10/10/2001 Nonspouse Beneficiary Claims State Budget and Control Board - South Carolina Ret Customer Death Claims Unit		rement Systems	OFFICE USE ONLY System: SORS PORS	
	PO Box 11960, Columbia SC 29211-196		□JSRS □GARS	
Name of Deceased Member/Ret JOHN DOE	iree:	Decedent's Social S	Security Number: 000-00-0000	
Name of Beneficiary: MONROE PAD		Beneficiary's SSN: 000-00-0008		
SECTION Payout of decedent's r	etirement contributions and interest	•		
	FEDERAL INCOME TAX WITHHOLD	ING		
The taxable portion of your lump of all interest, plus retirement of check the appropriate box(es) b tax withheld, or if you do not wai payment is made.	e-sum distribution is subject to federal income ta: ntributions deducted after July 1, 1982, plus any elow to indicate if you want 10 percent federal ta nt any federal tax withheld. You may revoke or o	x withholding. The ta rollovers to purchas ix withheld, if you wa hange your election	exable portion consists the service. Please that additional federal at any time before the	
Even if you elect not to have fed portion of your lump-sum distrib- withholding are not adequate.	eral income tax withheld, you are liable for payn ution. You may also be subject to tax penalties i	nent of federal incom f your payments of e	e tax on the taxable estimated tax and	
Check the appropriate box(e	s) below:			
☐ I WANT 10 PERCENT FEDE	ERAL INCOME TAX WITHHELD FROM THIS PA	AYMENT.		
☐ I WANT AN ADDITIO	NAL \$WITHHELD FROM	THIS PAYMENT (m	nust also check box above).	
☑ IDO NOT WANT FEDERAL	INCOME TAX WITHHELD FROM THIS PAYM	ENT.		
SECTION II Payout of decedent's	Teacher and Employee Retention Incentive (TERI) funds		
-	FEDERAL INCOME TAX WITHHOLD	ING		
The taxable portion of your single-sum distribution is subject to federal income tax withholding. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is made.				
Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your single-sum distribution. You may also be subject to tax penalties if your payments of estimated tax and withholding are not adequate.				
Check the appropriate box(e	s) below:			
☑ I WANT 10 PERCENT FEDE	RAL INCOME TAX WITHHELD FROM THIS PA	AYMENT.		
☑ I WANT AN ADDITION	NAL \$_500.00WITHHELD FROM	THIS PAYMENT (m	ust also check box above).	
☐ I DO N OT WANT FEDERAL	INCOME TAX WITHHELD FROM THIS PAYM	ENT.		
	SOUTH CAROLINA INCOME TAX WITHH	OLDING		
The taxable portion of this single are required to be withheld from flat dollar amount to be withheld	-sum distribution may also be subject to South (your distribution; however, if you wish for SC st	Carolina income taxe ate taxes to be withh	s. No SC state taxes eld, you may specify a	
Check the appropriate box b	elow:			
☑ I WANT \$_800.00	SOUTH CAROLINA INCOME TAX WITHH	ELD FROM THIS PA	AYMENT.	
☐ I DO NOT WANT SOUTH CAROLINA STATE INCOME TAX WITHHELD FROM THIS PAYMENT.				
SECTION III Please read the infor	mation above before signing this form IN BLUE IN	K.		
I hereby certify I have read and	understand the information above, and I agree t	o the terms stated.		
Signature of Beneficiary:		Date:		
Please call SC Retirement Sy	stems Customer Service with any questions: 80	0-868-9002 (in state) or 803-737-6800.	

Form 4255 Beneficiary Payout Election Form

Some of Deceased Member/Retiree: Decedent's Social Security Number: One-On-One-One-One-One-One-One-One-One-O	Form 4255 PAYOUT ELECTION FORM OFFICE USE ONLY Revised 01/07/2002 State Budget and Control Roard South Concline Potisment System: System:					
SAME DOE	Page 1 of 2 State Budget and Control Board - South Carolina Retirement Systems Customer Death Claims Unit State Budget and Control Board - South Carolina Retirement Systems Script GARS □ GARS □ GARS □ PORS □ JSRS					
SECTION I PAYOUT OF DECEDENT'S RETIREMENT CONTRIBUTIONS AND INTEREST (See page 2 of this form for detailed explanation.) Contributions and interest total \$10,000 Of this amount, up to \$45,000 is eligible for rollover. Please select ONE of the payment methods below: Lump-Sum Payment			Decedent's Social Security Number: 000-00-0000			
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Check only ONE box		5)	Account Types Available			
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P.O. Box or Street Address PO BOX 5182 City						
City	-		☑ Qualified Plan - 401(k) or 401(a)			
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(Information must be provided below.) Complete this if you selected a direct or partial rollover above. IRA/Plan Account Number (limit to 25 characters) D00-00-0001 Name of IRA Custodian/Plan Trustee SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City BOSTON SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. Thereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.	directly to me.					
IRA/Plan Account Number (limit to 25 characters) D00-00-0001 Name of IRA Custodian/Plan Trustee SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City State SC DEFERRED COMPENSATION PROGRAM CITIENTAL COMPENS			2, ,			
Name of IRA Custodian/Plan Trustee SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City BOSTON SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.						
Name of IRA Custodian/Plan Trustee SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City BOSTON SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.						
Name of IRA Custodian/Plan Trustee SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City State Zip + 4 BOSTON MA 02206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.		5)				
SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City BOSTON SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.			(Check only ONE box)			
C/O CITISTREET P.O. Box or Street Address PO BOX 5182 City State Zip + 4 DOSTON MA D2206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.			ПІВА			
P.O. Box or Street Address PO BOX 5182 City State Zip + 4 BOSTON MA 02206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.		GRAM				
City State Zip + 4 BOSTON MA 02206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.	Es quante a ran - 40 (n) or 40 (a)					
BOSTON MA 02206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.						
SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.	City Stat	te Zlp + 4	☐ Governmental Plan - 457			
I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.	BOSTON	02206				
I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.	SECTION III PLEASE READ THE INFORM	MATION ON PAGE 2 REFORE SIGNING THE	S FORM IN BLUE INK			
			-			

Form 4152 **Employer** Certification of Salary for a Deceased Member

4152 7/05

SOUTH CAROLINA RETIREMENT SYSTEMS CERTIFICATION OF SALARY FOR A DECEASED MEMBER

Page 1 «CURDATE»

e complete this form within 10 days. Please do not estimate any amounts.

	SSN: 000-00-0000			
	MBRNAME: JOHN DOE			
ALLI ADDDRESS	SCRS OR PORS / APPLID			
	DOD: 4/1/2006			
	EMP CODE: 000.00			
on 1. Salary Information				
Budgeted Salary as of the date of death:	\$24,000.00			
ne paid during the last full four quarters:	0			
dditional compensation paid (for which retirement contributions were withheld)				
defitional compensation paid (for which retirement contributions were withheld)				
nnual Earnable Compensation:	\$24,000.00			
•	*			
ite reason for additional payment:				
2 I at Day of Francisco Found Communication				
on 2. Last Day of Employee Earned Compensation				
ndicate the last day the employee earned compensation from your agency in a c	ontinuous regular pay status from which			
ee retirement contributions were deducted: 3/31/2006	ontinuous regular pay status from witten			
3/31/2000				
termination: <u>3/31/2006</u>				
final paycheck: 4/16/2006				
cks per year: 24 Amount of each paycheck: \$1,000.00(\$100.00 we				
ange in payroll status: 7 / 1 / 2005 Annual budgeted salary from \$23,0	100_to \$24,000_			
e employee's death the result of an injury that occurred while performing his/her				
please explain:				
on 3. Employment Status				
r's Position Title: Clerk				
r's employment status as of the date of death (check one):				
ically working On annual leave (date	e leave began):/			
	rlough began):/			
care manda pay (see bolom)	termination):/			
g paid leave through employer leave pool (date leave began):/				
r (please explain):				
	malana mishin shallan sanda a sanda a sanda s			
se use the space below to indicate any and all periods of unpaid leave for this er				
death. Attach additional pages if necessary.				

Form 6202 **Employer** Certification of Final Retirement Deductions

DECEASED 09/13/2006

complete this form within 10 days after issuance of the employee's final paycheck. Please *do not estimate* nounts. Your receipt of this form indicates *only* that this employee has filed an application. It does not te that the application has been approved.

PAYROLL DEPARTMENT

AL LAST QUARTER*

SSN: 000-00-0004 SCRS OR PORS /DOD 9/12/2006 Emp Code: 000.00 JOHN DOE IV

Retirement Date:

NON-TERI DEATH

ΓΙΟΝ 1:	: Final Two Quarters of Active Employment (as they will appear on the Quarterly Reports)	
TO LAS	AST QUARTER	

Quarter End Date	Period Compensation	Contribution	Contract Length	Months Paid
06/30/2006	\$7,883.62	\$512.44	12	3
QUARTER EARNINGS Quarter End Date	Period Compensation	Contribution	Contract Length	Months Paid
09/30/2006	\$6,757.38	\$439.23	12	3
ent for <u>25</u> Annual Days	+\$4,306.00	\$279.89		

otal Last Quarter listed above must agree with your final Quarterly Report for this member.

= \$11,063.38

ΓΙΟΝ 2: Accrued Sick Leave at Retirement

Unused Sick Leave Days. Member may receive credit for up to 90 days of unused sick leave towards service at retirement, regardless of whether the days were paid or unpaid.

= \$719.12

ΓΙΟΝ 3: Payroll Information at Retirement

ay of employee earned compensation	9/12/2006	Budgeted annual salary	\$29,282.00
f termination (see instructions)	9/12/2006	Daily rate of pay	\$ <u>\$172.24</u>
f final pay check	9/26/2006	Paychecks per year	26

ast day of earned compensation and date of termination are different, please check reason: kers' Compensation

Leave of Absence

Other: date of retirement

employee was working other than a 7.5 or 8 hour work day (i.e. 10, 12, 24 hour shift), please enter the following: rate of pay: \$\frac{14.35}{\text{Number of hours in a shift: }\frac{12}{\text{12}}

ΓΙΟΝ 4: School & Higher Education Employees

s employee complete the contract for the full school year?
Ow many days was this employee compensated?

Our Contract Periods:

ar	Contract Days	Contract Salary	Additional Payments	Reason for Additional Payment(s)
			\$126.42 OT	
			\$386.57 OT	
				30
				.

(Date) (Authorized Signature)

(Business Phone)

(Fax Number)

Working Retired Contributing Member Death Claims

When A Working Retired Contributing Member Death Occurs

- The employer must be covered for Group Life Insurance upon death of retired contributing member
- The beneficiary of a covered SCRS or PORS working retired contributing member will be eligible for Group Life Insurance equal to one year's annual salary – in lieu of \$2,000, \$4,000, \$6,000 post-retirement group life insurance
- This is a one-time, tax-free insurance payment to the retiree's designated beneficiary

Working Retiree Sample Sympathy Letter

South Carolina Retirement Systems

Working Retiree Death - Sample Sympathy Letter – No Benefits Due

TEST TEST TEST TEST

TO THE FAMILY OF

SSN: Claim ID:

PO BOX 1040

System:

SCRS Retiree

PAGELAND SC 29728

Type: June 01, 2004 Date:

Please accept our condolences upon the death of understand that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions your family may have and assist you in settling the estate.

Your family member was receiving a monthly benefit from the Retirement Systems. The final monthly benefit was issued on 09/30/2002. We have reviewed our records and verified that there are no additional benefits due. Because no additional benefits are due, we do not require any action on your part at this time.

Again, the Retirement Systems wishes to extend its sympathy to your family. Should you have any questions about this letter or require assistance with any retirement matter, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

South Carolina Retirement Systems

Working Retiree Death - Sample Sympathy Letter – Benefits Due

TEST TEST TEST TEST

WALTERBORO SC 29488-8252

SF Th

210 ACADEMY ROAD

SSN: Claim ID:

System: Type: SCRS Retiree

Date:

June 01, 2004

Please accept our condolences upon the death of that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions you may have and otherwise assist you.

As you may be aware, you were designated as a beneficiary for benefits paid by the South Carolina Retirement System. Please complete the appropriate Claim Form 4153, sign and date it, have it properly notarized, and return the form to the South Carolina Retirement Systems. If the estate is identified as the beneficiary above, then the person handling the estate should complete Form 4153. We also ask that you provide our office copies of your current driver's license and Social Security card. In addition, our office requires a death certificate (either an original or a certified true copy) as soon as one is available.

We have also enclosed any other form(s), such as a tax withholding form, which you should complete. We ask that these materials be returned to the South Carolina Retirement Systems at the earliest opportunity, since we are unable to pay benefits prior to their receipt.

Again, the Retirement System wishes to extend its sympathy to your family. If you have any questions or would like any further assistance, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

Enclosures

Documents Needed to Process a Working Retired Contributing Member Death Claim

- Original, raised seal Certificate of Appointment or original, raised seal Affidavit for Collection of Personal Property from Probate Court (if an estate)
- Beneficiary's original, certified death certificate, if beneficiary has predeceased the retiree

Documents Needed to Process a Working Retired Contributing Member Death Claim

- Original, certified death certificate
- Legible copy of each beneficiary's current driver's license (or state-issued ID card) and Social Security card
- Properly completed Form 4153 (Claim and Proof of Death) from each beneficiary
- If needed, properly completed Form 4251 (Notice of Withholding Non-Periodic Distribution) or 4255 (Payroll Election Form)

Documents Needed to Process a Working Retired Contributing Member Death Claim

- Properly completed Form 4152 (Certification of Salary of Deceased Member) from the employer
- Properly completed Form 4250 (Certification of Final Retirement Deductions For A Deceased Retired Member)
- Properly completed Form 6202 (Certification of Final Retirement Deductions) from the employer, if necessary.

38

Form 4153 Beneficiary Claim and Proof of Death

Form 4153 Revised 03/13/2003

CLAIM AND PROOF OF DEATH State Budget and Control Board South Carolina Retirement Systems Death Claims Processing

PO Box 11960, Columbia SC 29211-1960

PO Box 11960, Columbia SC 29211-1960						
Deceased Retiree/Beneficiary:			Dec	Decedent's Social Security Number:		
JOHN DOE				000-00-0000		
Section I Claimant						
Name: JANE DOE			Soci	al Security Number: 000-00-0001		
Address: 1900 PARK AVENUE						
COLUMBIA	tate: SC	Zip + 4: 292	02	Telephone: 803-123-4567		
Relationship to Decedent: Beneficiary Person	al Represent	ative	☐ Both Be	eneficiary and Personal Representative		
Section II N	otary State	ement				
CLAIMANT'S SIGNATURE		DAT	E			
(Certified copy of legal authorization required with sign	mature other than ap	plicant's)				
(Required only when signed by mark)						
STATE OF	cou	UNTY OF _				
ACKNOWLEDGED BEFORE ME THIS DATE	NOTA	RY NAME.				
MY COMMISSION EXPIRESN	OTARY SIGNAT	TURE				
NOTARY WORK TELEPHONE						
Section III	Proof of D	eath)				
For all claims, please forward the following:						
Certificate of Death of Retiree/Beneficiary - E	ither an ori	iginal or	a certifi	ed true copy.		
Copy of Each Claimant's Driver's License.						
Copy of Each Claimant's Social Security Care	d.					
For only those claims to be paid to the decedent's estate, please forward one of these documents:						
Certificate of Appointment for the Personal Representative - Written statement of qualification enabling an individual to handle the estate of the decedent. This may be obtained through Probate Court. OR						
Affidavit for Collection of Personal Property - A legal document provided when a decedent's estate is valued under \$10,000. This may be obtained through Probate Court.						
A MINOR CLAIMANT (UNDER AGE 18) SHOULD NOT COMPLETE THIS FORM. RATHER, THE FORM SHOULD BE COMPLETED BY THE MINOR CLAIMANT'S CONSERVATOR OR LEGAL GUARDIAN. PLEASE FORWARD CERTIFICATE OF APPOINTMENT OR OTHER LEGAL DOCUMENTATION.						
Please complete and return this form, alon as soon as possible						

Call our Customer Service Department with any questions: 1-800-868-9002 (in state) or 803-737-6800.

Form 4251 Beneficiary Notice of Withholding

Form 4251 Revised 10/10/2001	OFFICE USE ONLY System:						
	rement Systems	⊠scrs □ pors					
)	☐ JSRS ☐ GARS					
Name of Deceased Member/Retiree: Decedent's Social Security N 000-00-							
Name of Beneficiary: MONROE PAD Beneficiary's SSN: 000-00-0008							
SECTION I Payout of decedent's r	etirement contributions and interest						
	FEDERAL INCOME TAX WITHHOLD	NG					
The taxable portion of your lump-sum distribution is subject to federal income tax withholding. The taxable portion consists of all interest, plus retirement contributions deducted after July 1, 1982, plus any rollovers to purchase service. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is made.							
Even if you elect not to have fed portion of your lump-sum distribu- withholding are not adequate.	Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your lump-sum distribution. You may also be subject to tax penalties if your payments of estimated tax and withholding are not adequate.						
Check the appropriate box(e	s) below:						
☐ I WANT 10 PERCENT FEDE	ERAL INCOME TAX WITHHELD FROM THIS PA	AYMENT.					
☐ I WANT AN ADDITIO	ONAL \$WITHHELD FROM	THIS PAYMENT (m	nust also check box above).				
☑ IDO NOT WANT FEDERAL	. INCOME TAX WITHHELD FROM THIS PAYM	ENT.					
SECTION II Payout of decedent's	Teacher and Employee Retention Incentive (TERI)	funds					
	FEDERAL INCOME TAX WITHHOLD	ING					
The taxable portion of your single-sum distribution is subject to federal income tax withholding. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is made.							
Even if you elect not to have fed- portion of your single-sum distrib withholding are not adequate.	eral income tax withheld, you are liable for paym ution. You may also be subject to tax penalties	ent of federal incom if your payments of	e tax on the taxable estimated tax and				
Check the appropriate box(e	s) below:						
☑ I WANT 10 PERCENT FEDE	ERAL INCOME TAX WITHHELD FROM THIS PA	AYMENT.					
☑ I WANT AN ADDITION	ONAL \$_500.00WITHHELD FROM	THIS PAYMENT (m	ust also check box above).				
☐ I DO NOT WANT FEDERAL	INCOME TAX WITHHELD FROM THIS PAYME	ENT.					
	SOUTH CAROLINA INCOME TAX WITHH	OLDING					
The taxable portion of this single-sum distribution may also be subject to South Carolina income taxes. No SC state taxes are required to be withheld from your distribution; however, if you wish for SC state taxes to be withheld, you may specify a flat dollar amount to be withheld.							
Check the appropriate box b	pelow:						
☐ I WANT \$ SOUTH CAROLINA INCOME TAX WITHHELD FROM THIS PAYMENT.							
☐ I DO NOT WANT SOUTH C	AROLINA STATE INCOME TAX WITHHELD FF	OM THIS PAYMEN	т.				
SECTION III Please read the infor	mation above before signing this form IN BLUE IN	K.					
I hereby certify I have read and	understand the information above, and I agree to	the terms stated.					
Signature of Beneficiary:		Date:					

Form 4255 Beneficiary Payout Election Form

Form 4255 Revised 01/07/2002 Page 1 of 2 PAYOUT ELECTION FORM State Budget and Control Board - South Carolina Retirement Systems Customer Death Claims Unit OFFICE USE ONLY System: SCRS □ GARS □ PORS □ JSRS					
Name of Deceased Member/Retiree: JOHN DOE	Decedent's Social Security Number:				
Name of Beneficiary: JANE DOE		Beneficiary's SSN: 000-00-0001			
SECTION I PAYOUT OF DECEDENT'S R	ETIREMENT CONTRIBUTIONS AND INTER	EST (See page 2 of this form for detailed explanation.)			
Contributions and interest total \$10,000	Of this amount, up to \$6500.00	is eligible for rollover.			
Please select ONE of the payment metho	ds below:				
	⊠				
Lump-Sum Payment	Direct Rollover	Partial Rollover			
Pay all of the decedent's retirement	Rollover the amount eligible (taxable portion)	Rollover the partial amount of			
contributions and interest (less required federal	to the IRA/plan named below.	\$ to the IRA/plan named below.			
tax withholding) directly to me.	The portion you rollover will not be taxed until you	Pay the remaining balance (less required federal tax			
	take it out of the IRA/plan.	withholding) directly to me in a lump-sum payment.			
	(Information must be provided below.)	(Information must be provided below.)			
Complete this if you selected a direct or p					
IRA/Plan Account Number (limit to 25 characters	5)				
000-00-0001		Account Types Available (Check only ONE box)			
Name of IRA Custodian/Plan Trustee SC DEFERRED COMPENSATION PRO	GRAM	□IRA			
C/O CITISTREET		MO			
P.O. Box or Street Address		Qualified Plan - 401(k) or 401(a)			
PO BOX 5182	Annuity Plan - 403(b)				
City Stat	e Zlp + 4 02206	☐ Governmental Plan - 457			
AFOTION II. DANGUT OF BEOFFENTIN	TACUED AND ENDLOYER DETENTION INC	CHITISE (TERRI FUNDA			
I .		CENTIVE (TERI) FUNDS (See page 2 of this form			
for detailed explanation.) TERI funds total §		to \$49,000 is eligible for rollover.			
Please select ONE of the payment metho	ds below:	П			
	_	_			
Single-Sum Payment	Direct Rollover	Partial Rollover Rollover the partial amount of			
Pay all of the decedent's TERI funds	Rollover the amount eligible (taxable portion) to the IRA/plan named below.	\$ to the IRA/plan named below.			
(less required federal tax withholding)	The portion you rollover will not be taxed until you	Pay the remaining balance (less required federal tax			
directly to me.	take it out of the IRA/plan.	withholding) directly to me in a single-sum payment.			
	(Information must be provided below.)	(Information must be provided below.)			
Complete this if you selected a direct or	partial rollover above.	•			
IRA/Plan Account Number (limit to 25 characters) Account Types Available					
000-00-0001	-	Account Types Available (Check only ONE box)			
Name of IRA Custodian/Plan Trustee		, , ,			
SC DEFERRED COMPENSATION PROGRAM					
C/O CITISTREET	Qualified Plan - 401(k) or 401(a)				
P.O. Box or Street Address PO BOX 5182	Annuity Plan - 403(b)				
City Sta	☐ Governmental Plan - 457				
BOSTON MA	te Zlp+4 02206				
SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated.					
		_			
SIGNATURE OF BENEFICIARY	DATE_	(MM-DD-YYYY)			

Form 4152 **Employer** Certification of Salary for a Deceased Member

4152 7/05

SOUTH CAROLINA RETIREMENT SYSTEMS CERTIFICATION OF SALARY FOR A DECEASED MEMBER

Page 1 «CURDATE»

e complete this form within 10 days. Please do not estimate any amounts.

	SSN: 000-00-0000				
	MBRNAME: JOHN DOE				
ALLI ADDDRESS	SCRS OR PORS / APPLID				
	DOD: 4/1/2006				
	EMP CODE: 000.00				
on 1. Salary Information					
Budgeted Salary as of the date of death:	\$24,000.00				
ne paid during the last full four quarters:	0				
dditional compensation paid (for which retirement contributions were withheld)					
destional compensation paid (for which retirement contributions were withheld)					
nnual Earnable Compensation:	\$24,000.00				
•	*				
ite reason for additional payment:					
2 I at Day of Francisco Found Communication					
on 2. Last Day of Employee Earned Compensation					
ndicate the last day the employee earned compensation from your agency in a c	ontinuous regular pay status from which				
ee retirement contributions were deducted: 3/31/2006	ontinuous regular pay status from witten				
3/31/2000					
termination: <u>3/31/2006</u>					
final paycheck: 4/16/2006					
cks per year: 24 Amount of each paycheck: \$1,000.00(\$100.00 we					
ange in payroll status: 7 / 1 / 2005 Annual budgeted salary from \$23,0	100_to \$24,000_				
e employee's death the result of an injury that occurred while performing his/her					
please explain:					
on 3. Employment Status					
r's Position Title: Clerk					
r's employment status as of the date of death (check one):					
ically working On annual leave (date	e leave began):/				
	rlough began):/				
care manda pay (see bolom)	termination):/				
g paid leave through employer leave pool (date leave began):/					
r (please explain):					
	malana mishin sha lansan lan ay a Cal				
se use the space below to indicate any and all periods of unpaid leave for this er					
death. Attach additional pages if necessary.					

Form 4250 **Employer** Certification of Final Retirement Deductions For A Deceased Retired Member

4250 7/05

SOUTH CAROLINA RETIREMENT SYSTEMS CERTIFICATION OF FINAL RETIREMENT DEDUCTIONS FOR A DECEASED RETIRED MEMBER

Page 1 11/05/2006

complete this form within 10 days after issuance of the employee's final paycheck. Please do not estimate any amounts. Do not active member wages on this form. Active wages and contributions should be reported on Form 6202/6203.

ANY EMPLOYER

SSN: 000-00-000 **JOHN DOE** SCRS OR PORS DOD: 11/04/2006 Emp Code: 000.00

ΓΙΟΝ 1: Final Quarters of Compensation (as they will appear on the Quarterly Reports)

mpensation and contribution information from your most recent Quarterly Report for the above retiree is shown below. Please this information to ensure that it is correct. If any information below is not correct, please strike through it, supply the correct tion for that quarter, and initial and date your correction. We also ask that you provide the compensation and contributions for sequent quarters of the retiree's employment.

<u>r Begin Date:</u> /2006	Quarter End Date: 03/31/2006	Period Comp \$6,00		Contribution: \$375.00		
QUARTER	Perio		Cantail	Contract	Months	
Quarter End Date 09/30/2006	Compens 12,218		Contribution 794.20	Length	Paid 3	
L QUARTER						
Quarter End Date	Perio Compens		Contribution	Contract Length	Months Paid	
12/31/2006 ent for _32.26_ Unus	8,145	.64	529.47	12	2	
ıl Leave Days	+ 6,060		393.93			
Total For Quarto			923.40	197.09		
r of days in a contract or normal work year: Daily rate of pay: 187.98 employee was working other than a 7.5 or 8 hour work day (i.e. 10, 12, 24 hour shift), please enter the following:						
ber of hours in a shift: * Hourly rate of pay:						

ΓΙΟΝ 2: Certification

that the information I have provided above, including any corrections, is true and correct to the best of my knowledge.

(Fax Number)

Form 6202 **Employer** Certification of Final Retirement Deductions

(Date)

DECEASED 09/13/2006

complete this form within 10 days after issuance of the employee's final paycheck. Please *do not estimate* nounts. Your receipt of this form indicates *only* that this employee has filed an application. It does not te that the application has been approved.

PAYROLL DEPARTMENT

SSN: 000-00-0004 SCRS OR PORS /DOD 9/12/2006 Emp Code: 000.00 **JOHN DOE IV** Retirement Date:

(Fax Number)

NON-TERI DEATH

(Authorized Signature)

Ouarter End Date	Period Compensation	Contribution	Contract Length	Months Paid
06/30/2006	\$7.883.62	\$512.44	12	3
		\$312.44	12	3
QUARTER EARNING				3.6 d D 11
uarter End Date	Period Compensation	Contribution	Contract Length	Months Paid
09/30/2006	\$6,757.38	\$439.23	12	3
ent for <u>25</u> Annual Days	+\$4,306.00	\$279.89		
L LAST QUARTER* tal Last Quarter listed abo	$=$ $=$ $\frac{$11,063.38}{9000}$ ove must agree with your final Q_{10}	= <u>\$719.12</u> uarterly Report for th	is member.	
TION 2: Accrued Sick	Leave at Retirement			
TON 3: Payroll Inform y of employee earned contermination (see instruction) final pay check	ompensation <u>9/12/2006</u>	Daily r		29,282.00 \$172.24 26
st day of earned comper kers' Compensation	nsation and date of terminatio □ Leave of Absence □ C	n are different, plea Other: <u>date of retire</u>		
	other than a 7.5 or 8 hour work Number of h	k day (i.e. 10, 12, 24 nours in a shift:		nter the following:
rate of pay: \$ 14.35 TION 4: School & High	Number of her Education Employees	nours in a shift:	12	nter the following:
rate of pay: \$ 14.35 TON 4: School & High employee complete the ow many days was this e	Number of h	nours in a shift:		nter the following:
rate of pay: \$ 14.35 FION 4: School & High semployee complete the ow many days was this cour Contract Periods:	her Education Employees contract for the full school yeemployee compensated?	nours in a shift:	12	
rate of pay: \$ 14.35 FION 4: School & High semployee complete the ow many days was this cour Contract Periods:	her Education Employees contract for the full school yeemployee compensated?	ar? □ Yes □ days	12] No	
rate of pay: \$ 14.35 FION 4: School & High semployee complete the ow many days was this cour Contract Periods:	her Education Employees contract for the full school yeemployee compensated?	ar?	12] No	
rate of pay: \$ 14.35 FION 4: School & High semployee complete the ow many days was this cour Contract Periods:	her Education Employees contract for the full school yeemployee compensated?	ar?	12] No	

(Business Phone)

Retiree Death Claims (Not Working Contributing Retirees)

When a Retiree Death Occurs

If no benefits are payable:

- Retirement Systems verifies no benefits payable by confirming payment plan and designated beneficiaries
- Initial sympathy letter is mailed

When a Retiree Death Occurs

If benefits are payable:

- Retirement Systems confirms the payment plan and designated beneficiaries
- Initial sympathy letter is mailed to each beneficiary with the appropriate death claim forms attached

Retiree (Not working) Sample Sympathy Letter

South Carolina Retirement Systems

Retiree Death - Sample Sympathy Letter - No Benefits Due

TEST TEST TEST TEST

TO THE FAMILY OF

SSN: Claim II

Claim ID: System:

SCRS Retiree

PAGELAND SC 29728

Type: Date:

June 01, 2004

Please accept our condolences upon the death of While we understand that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions your family may have and assist you in settling the estate.

Your family member was receiving a monthly benefit from the Retirement Systems. The final monthly benefit was issued on 09/30/2002. We have reviewed our records and verified that there are no additional benefits due. Because no additional benefits are due, we do not require any action on your part at this time.

Again, the Retirement Systems wishes to extend its sympathy to your family. Should you have any questions about this letter or require assistance with any retirement matter, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

South Carolina Retirement Systems

RETIREE DEATH - SAMPLE SYMPATHY LETTER-BENEFITS DUE

TEST TEST TEST TEST

WALTERBORO SC 29488-8252

SF Th

210 ACADEMY ROAD

SSN: Claim ID:

System: Type:

SCRS Retiree

Date:

June 01, 2004

Please accept our condolences upon the death of that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions you may have and otherwise assist you.

As you may be aware, you were designated as a beneficiary for benefits paid by the South Carolina Retirement System. Please complete the appropriate Claim Form 4153, sign and date it, have it properly notarized, and return the form to the South Carolina Retirement Systems. If the estate is identified as the beneficiary above, then the person handling the estate should complete Form 4153. We also ask that you provide our office copies of your current driver's license and Social Security card. In addition, our office requires a death certificate (either an original or a certified true copy) as soon as one is available.

We have also enclosed any other form(s), such as a tax withholding form, which you should complete. We ask that these materials be returned to the South Carolina Retirement Systems at the earliest opportunity, since we are unable to pay benefits prior to their receipt.

Again, the Retirement System wishes to extend its sympathy to your family. If you have any questions or would like any further assistance, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

Enclosures

Types of Retiree Death Payments

- The full benefit for the month the retiree died is payable to the designated beneficiary if it has not already been paid to retiree
- Other retiree death claim payouts may be made, depending on the payment plan selected at retirement
- Retiree Group Life Insurance, if eligible

Retiree Group Life Insurance

- Paid if the most recent employer prior to retirement is covered on the date of death or the date of retirement
- Retiree Group Life is based on total service credit
- Service credit in correlated systems (SCRS, PORS, GARS) is reviewed together to determine Retiree Group Life payment
- This is a one-time, tax-free insurance payment to the retiree's designated beneficiary

Retiree Group Life Insurance Benefit

SCRS

- 10 to 19 years of service \$2,000
- 20 to 27 years of service \$4,000
- 28 or more years of service \$6,000

PORS

- 10 to 19 years of service \$2,000
- 20 to 24 years of service \$4,000
- 25 or more years of service \$6,000

Documents Needed To Process A Non-Working Retiree Death Claim

- Original, certified death certificate
- Legible copy of each beneficiary's current driver's license (or state-issued ID card) and Social Security card
- Properly completed Form 4153 (Claim Proof of Death) from each beneficiary
- Properly completed Form 4251 (Notice of Withholding Non-Periodic Distribution) or 4255 (Payroll Election Form)-if necessary

Documents Needed To Process A Non-Working Retiree Death Claim

- Original, raised seal Certificate of Appointment or original, raised seal Affidavit for Collection of Personal Property from Probate Court (if an estate)
- Beneficiary's original, certified death certificate, if applicable
- Properly completed Form 6202 (Certification of Final Retirement Deductions) from the employer, if necessary.

Form 4153 Beneficiary Claim and Proof of Death

Form 4153 Revised 03/13/2003

CLAIM AND PROOF OF DEATH State Budget and Control Board South Carolina Retirement Systems Death Claims Processing

PO Box 11960, Columbia SC 29211-1960

PO Box	11960, Colum	nbia SC 2921	1-1960		
Deceased Retiree/Beneficiary:			Decedent's Social Security Number:		
JOHN DOE				000-00-0000	
Section I	Claimar	nt	_		
Name: JANE DOE			Social S	Security Number: 000-00-0001	
Address: 1900 PARK AVENUE					
City: COLUMBIA	State: SC	Zip + 4: 29202		Telephone: 803-123-4567	
Relationship to Decedent: Beneficiary Pers	onal Represent	tative 🗆 Bo	th Bene	ficiary and Personal Representative	
Section II	Notary Stat	ement			
CLAIMANT'S SIGNATURE		DATE			
(Certified copy of legal authorization required with WITNESS					
(Required only when signed by mark)					
STATE OF	co	UNTY OF			
ACKNOWLEDGED BEFORE ME THIS DATE	NOTA	ARY NAME			
MY COMMISSION EXPIRES	NOTARY SIGNA	TURE			
NOTARY WORK TELEPHONE					
Section III	Proof of E	Death			
For all claims, please forward the following	g:				
Certificate of Death of Retiree/Beneficiary	- Either an or	iginal or a ce	rtified	true copy.	
Copy of Each Claimant's Driver's License.					
Copy of Each Claimant's Social Security C	ard.				
For only those claims to be paid to the decedent's estate, please forward one of these documents:					
Certificate of Appointment for the Personal Representative - Written statement of qualification enabling an individual to handle the estate of the decedent. This may be obtained through Probate Court. OR					
Affidavit for Collection of Personal Property - A legal document provided when a decedent's estate is valued under \$10,000. This may be obtained through Probate Court.					
A MINOR CLAIMANT (UNDER AGE 18) SHOULD NOT COMPLETE THIS FORM. RATHER, THE FORM SHOULD BE COMPLETED BY THE MINOR CLAIMANT'S CONSERVATOR OR LEGAL GUARDIAN. PLEASE FORWARD CERTIFICATE OF APPOINTMENT OR OTHER LEGAL DOCUMENTATION.					
Please complete and return this form, along with the appropriate documents, to the address shown above as soon as possible to ensure prompt, accurate payment(s).					
Call our Customer Service Department	with any quest	tions: 1-800-86	8-9002 (in state) or 803-737-6800.	

Form 4251 Notice of Withholding

(Used for a beneficiary other than a spouse, QDRO alternate payee, or estate)

This form is used for lump sum payouts and does not include a rollover option

OFFICE USE ONLY Form 4251 NOTICE OF WITHHOLDING Nonspouse Beneficiary Claims Revised 10/10/2001 System: State Budget and Control Board - South Carolina Retirement Systems
Customer Death Cialms Unit SCRS □ PORS PO Box 11960, Columbia SC 29211-1960 ☐ JSRS ☐ GARS Decedent's Social Security Number: Name of Deceased Member/Retiree: JOHN DOE 000-00-0000 Name of Beneficiary: Beneficiary's SSN: MONROE PAD 000-00-0008 SECTION I Payout of decedent's retirement contributions and interest FEDERAL INCOME TAX WITHHOLDING The taxable portion of your lump-sum distribution is subject to federal income tax withholding. The taxable portion consists of all interest, plus retirement contributions deducted after July 1, 1982, plus any rollovers to purchase service. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is made. Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your lump-sum distribution. You may also be subject to tax penalties if your payments of estimated tax and withholding are not adequate. Check the appropriate box(es) below: I WANT 10 PERCENT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. ☐ I WANT AN ADDITIONAL \$ WITHHELD FROM THIS PAYMENT (must also check box above). I DO NOT WANT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. SECTION II Payout of decedent's Teacher and Employee Retention Incentive (TERI) funds FEDERAL INCOME TAX WITHHOLDING The taxable portion of your single-sum distribution is subject to federal income tax withholding. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is madé. Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your single-sum distribution. You may also be subject to tax penalties if your payments of estimated tax and withholding are not adequate. Check the appropriate box(es) below: I WANT 10 PERCENT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. ☑ I WANT AN ADDITIONAL \$ 500.00 WITHHELD FROM THIS PAYMENT (must also check box above). I DO NOT WANT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. SOUTH CAROLINA INCOME TAX WITHHOLDING The taxable portion of this single-sum distribution may also be subject to South Carolina income taxes. No SC state taxes are required to be withheld from your distribution; however, if you wish for SC state taxes to be withheld, you may specify a flat dollar amount to be withheld. Check the appropriate box below: ☑ IWANTS 800.00 SOUTH CAROLINA INCOME TAX WITHHELD FROM THIS PAYMENT. □ I DO NOT WANT SOUTH CAROLINA STATE INCOME TAX WITHHELD FROM THIS PAYMENT. SECTION III Please read the information above before signing this form IN BLUE INK. I hereby certify I have read and understand the information above, and I agree to the terms stated. Signature of Beneficiary:

Please call SC Retirement Systems Customer Service with any questions: 800-868-9002 (in state) or 803-737-6800.

Form 4255 Payout Election Form

(Only used for a Spousal Beneficiary or QDRO Alternate Payee)

This form is used for lump sum payments and has a rollover option

Form 4255 OFFICE USE ONLY PAYOUT ELECTION FORM Revised 01/07/2002 System: State Budget and Control Board - South Carolina Retirement Systems SCRS GARS Page 1 of 2 Customer Death Claims Unit □PORS □JSRS Name of Deceased Member/Retiree: Decedent's Social Security Number: JOHN DOE 000-00-0000 Name of Beneficiary: Beneficiary's SSN: JANE DOE 000-00-0001 SECTION I PAYOUT OF DECEDENT'S RETIREMENT CONTRIBUTIONS AND INTEREST (See page 2 of this form for detailed explanation.) Contributions and interest total \$10,000 Of this amount, up to \$6500.00 is eligible for rollover. Please select ONE of the payment methods below: \mathbf{x} Partial Rollover Lump-Sum Payment Direct Rollover Pay all of the decedent's retirement Rollover the partial amount of Rollover the amount eligible (taxable portion) contributions and interest (less required federal to the IRA/plan named below. to the IRA/plan named below. tax withholding) directly to me. The portion you rollover will not be taxed until you Pay the remaining balance (less required federal tax take it out of the IRA/blan. withholding) directly to me in a jump-sum payment. (information must be provided below.) (information must be provided below.) Complete this if you selected a direct or partial rollover above. IRA/Plan Account Number (limit to 25 characters) Account Types Available 000-00-0001 (Check only ONE box) Name of IRA Custodian/Plan Trustee DIRA SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET Qualified Plan - 401(k) or 401(a) P.O. Box or Street Address Annuity Plan - 403(b) PO BOX 5182 City Governmental Plan - 457 Zlp + 4BOSTON MA. 02206 SECTION II PAYOUT OF DECEDENT'S TEACHER AND EMPLOYEE RETENTION INCENTIVE (TERI) FUNDS (See page 2 of this form for detailed explanation.) TERI funds total \$50,000 Of this amount, up to \$49,000 is eligible for rollover. Please select ONE of the payment methods below: Direct Rollover Partial Rollover Single-Sum Payment Rollover the amount eligible (taxable portion) Rollover the partial amount of Pay all of the decedent's TERI funds to the IRA/plan named below. to the IRA/plan named below. (less required federal tax withholding) The portion you rollover will not be taxed until you Pay the remaining balance (less regulred federal tax directly to me. take it out of the IRA/plan. withholding) directly to me in a single-sum payment. (information must be provided below.) (Information must be provided below.) Complete this if you selected a direct or partial rollover above. IRA/Plan Account Number (limit to 25 characters) Account Types Available 000-00-0001 (Check only ONE box) Name of IRA Custodian/Plan Trustee DIRA SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET Qualified Plan - 401(k) or 401(a) P.O. Box or Street Address Annuity Plan - 403(b) PO BOX 5182 City State Zlp + 4Governmental Plan - 457 BOSTON MA. 02206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated. SIGNATURE OF BENEFICIARY DATE (MM-DD-YYYYY)

Form 4250 **Employer** Certification of Final Retirement Deductions For A Deceased Retired Member

4250 7/05

SOUTH CAROLINA RETIREMENT SYSTEMS CERTIFICATION OF FINAL RETIREMENT DEDUCTIONS FOR A DECEASED RETIRED MEMBER

Page 1 11/05/2006

complete this form within 10 days after issuance of the employee's final paycheck. Please do not estimate any amounts. Do not active member wages on this form. Active wages and contributions should be reported on Form 6202/6203.

ANY EMPLOYER

SSN: 000-00-000 JOHN DOE SCRS OR PORS DOD: 11/04/2006 Emp Code: 000.00

ΓΙΟΝ 1: Final Quarters of Compensation (as they will appear on the Quarterly Reports)

mpensation and contribution information from your most recent Quarterly Report for the above retiree is shown below. Please this information to ensure that it is correct. If any information below is not correct, please strike through it, supply the correct ution for that quarter, and initial and date your correction. We also ask that you provide the compensation and contributions for sequent quarters of the retiree's employment.

<u>r Begin Date:</u> /2006	Quarter End Date: 03/31/2006	Period Comp \$6,00		Contribution: \$375.00		
QUARTER	Perio		Cantail	Contract	Months	
Quarter End Date 09/30/2006	Compens 12,218		Contribution 794.20	Length	Paid 3	
L QUARTER						
Quarter End Date	Perio Compens		Contribution	Contract Length	Months Paid	
12/31/2006 ent for _32.26_ Unus	8,145	.64	529.47	12	2	
ıl Leave Days	+ 6,060		393.93			
Total For Quarto			923.40	197.09		
r of days in a contract or normal work year: Daily rate of pay: 187.98 employee was working other than a 7.5 or 8 hour work day (i.e. 10, 12, 24 hour shift), please enter the following:						
ber of hours in a shift: * Hourly rate of pay:						

ΓΙΟΝ 2: Certification

that the information I have provided above, including any corrections, is true and correct to the best of my knowledge.

(Fax Number)

Inactive Member Death Claims

When an Inactive Member Death Occurs

 Retirement Systems verifies deceased inactive member's designated beneficiaries

 Initial sympathy letter is mailed to the deceased inactive member's designated beneficiaries

Inactive Member Sample Sympathy Letter

South Carolina Retirement Systems

INACTIVE MEMBER DEATH - SAMPLE SYMPATHY LETTER

TEST TEST TEST TEST TEST

SSN: Claim ID:

ESTATE OF JANE DOE 111 DOE LANE COLUMBIA, SC 29221 System: SType: I

SCRS Inactive

Date: June 01, 2004

Please accept our condolences upon the death of the state of the understand that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions you may have and otherwise assist you.

As you may be aware, the deceased member's estate is due benefits paid by the South Carolina Retirement System. We are in the process of obtaining any employer information that we require in order to accurately determine the benefits that are due. Since we also require a death certificate for this determination, we ask that you provide us with a death certificate (either an original or a certified true copy) as soon as one is available.

Since benefits will be payable to the deceased member's estate, we will need either a certificate of appointment for the personal representative or an affidavit for collection of personal property. Either document may be obtained from probate court; however, you may wish to wait until you learn the benefit amount(s) before applying for an affidavit for collection of personal property. You may return these materials (death certificate, certificate of appointment or affidavit) to our office in the envelope we have provided.

Once we receive the death certificate and any required employer information, we will calculate the benefits that the estate is due and send the paperwork to the appropriate person(s). The personal representative (or successors identified on an affidavit for collection of personal property) should then complete the paperwork and return it to our office.

Again, we wish to extend our sympathy. If you have any questions or would like any further assistance, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

Enclosure

Inactive Member Death Claim Payment

Refund of member contributions plus interest.

or

 A deferred annuity to the surviving beneficiary if the member was eligible per current statute/policy, although retirement application had not been filed at time of death.

When Can I Retire in SCRS?

• If Your Current Membership Began <u>After</u> December 31, 2000 (5 years earned service required)

Regular Service Retirement (Unreduced Annuity)

- 28 years of service credit on date of retirement [of which, at least 5 combined (SCRS/PORS/GARS) must be earned service
- Age 65 on date of retirement with at least five years of combined (SCRS/PORS/GARS) earned service at retirement

Early Retirement (Reduced 5% for each year of age less than 65) 25 % maximum reduction)

 Age 60 on date of retirement with at least five years of combined (SCRS/PORS/GARS) earned service

Early Retirement (Reduced 4% for each year of service less than 28) (12% maximum reduction)

 At least age 55 on date of retirement and a minimum of 25 years of service credit [of which, at least 5 combined (SCRS/PORS/GARS) must be earned service. Not eligible for a COLA until second July 1 after turning age 60 or would have reached 28 years. Health coverage restrictions may also apply.

When Can I Retire in SCRS?

• If Your Current Membership Began Before January 1, 2001: (Auxiliary Vesting)

Regular Service Retirement (Unreduced Annuity):

- 28 years of service credit on date of retirement [of which, at least 5 combined (SCRS/PORS/GARS) creditable years of service were accrued on December 31, 2000, and not subsequently withdrawn];
- Age 65 on date of retirement with at least five years of combined creditable service (SCRS/PORS/GARS) accrued on December 31, 2000, and not subsequently withdrawn;

Early Retirement (Reduced 5% for each year of age less than 65) (25 % maximum reduction)

- Age 60 on date of retirement with at least five years of combined creditable (SCRS/PORS/GARS) service were accrued on December 31, 2000 and not subsequently withdrawn;
- Both age 60 on December 31, 2000, and an active, contributing member on December 31, 2000;

Early Retirement (Reduced 4% for each year of service less than 28) (12% maximum reduction)

At least age 55 on date of retirement and a minimum of 25 years of service credit [of which, at least 5 combined (SCRS/PORS/GARS) creditable years of service were accrued on December 31, 2000, and not subsequently withdrawn.] Not eligible for a COLA until second July 1 after turning age 60 or would have reached 28 years, Health coverage restrictions may also apply.

When Can I Retire in PORS?

• If Your Current Membership Began <u>After December 31, 2000</u> (5 years earned service required)

Regular Service Retirement (Unreduced Annuity)

 25 years of service credit on date of retirement [of which, at least 5 combined (SCRS/PORS/GARS) must be earned service at retirement]

Early Service Retirement (Unreduced Annuity):

- Age 55 on date of retirement [of which, at least five years of combined (SCRS/PORS/GARS) earned service at retirement]
- If Your Current Membership Began Before January 1, 2001: (Auxiliary Vesting)

Regular Service Retirement (Unreduced Annuity):

 25 years of service credit on date of retirement [of which, at least 5 combined (SCRS/PORS/GARS) creditable years of service were accrued on December 31, 2000, and not subsequently withdrawn];

Early Service Retirement (Unreduced Annuity):

Age 55 on date of retirement with at least 5 combined (SCRS/PORS/GARS) creditable service were accrued on December 31, 2000, and not subsequently withdrawn;

Documents Needed to Process an Inactive Member Death Claim

- An original death certificate
- Legible copy of each beneficiary's current driver's license (or state-issued ID card) and Social Security card
- Legible copy of the beneficiary's birth certificate and a Form 7202, if monthly benefit is selected
- A properly completed Form 4151(Application for Death Benefits) from each beneficiary
- A properly completed Form 4251(Notice of Withholding Non-Periodic Distribution) from each non-spouse beneficiary or 4255 (Payroll Election Form) from a spousal beneficiary if a lump-sum payout is selected (neither form is necessary for estate payments)

Documents Needed to Process an Inactive Member Death Claim

- Original, raised seal Certificate of Appointment or original, raised seal Affidavit for Collection of Personal Property from Probate Court (If payment is to an estate)
- If information requested is not received, same followup process for retiree death claims is used

Form 7202 Beneficiary Pension Withholding Certificate/Automatic Deposit Authorization

Form 7202 Revised 09/20/2005 Page 1 PENSION WITHHOLDING CERTIFICATE / AUTOMATIC DEPOSIT AUTHORIZATION State Budget and Control Board South Carolina Retirement Systems						
Print or type in black ink	Box 11960, Col		•	□ CI	neck bo	x if new address
Payee Last Name & Suffix Doe	First/Middle Name Social Security Numb				Number -000-0001	
Mailing Address 1 Main Street		City Columbia		Sta	ate C	ZIP+4 29229
Check appropriate system: South Carolina Retirement System General Assembly Retirement System Police Insurance and Annuity Fund Police Officers Retirement System Retirement System Online Officers Retirement System Retirement System Accidental Death Program (police only) National Guard Retirement System Indicate whether you are receiving checks as a retiree of one of the above systems or as a beneficiary from the account of a former						
member or retireé. (Note: Complete a separate form for each system and/or account if receiving multiple checks.)						
As a retiree As beneficiary of a form		WITHHOLDING	of former member or r	etiree	1111-	-11-1111
FEDERAL INCOME TAX			<u>'</u>			
Do not withhold federal income tax from	my monthly benefit	s.				
Withhold federal income tax from my mo						
			nonth withheld for fed			
amount is greater than the withholding i						
accordance with the tax tables. (Note: You must complete the marital status and exemption sections below.) MARITAL STATUS ☑ Single or Widowed ☐ Married EXEMPTIONS ○1 Enter Number of Exemptions Claimed						
_						
☐ Do not withhold South Carolina state inc			come is exempt from	SCW	itnnoidi	ng.
1				anter t	_{4\} 01	evemntions
tax. (Note: This amount cannot be less	**	arest dollar) per	month withheld for S	outn (Jarolina	a state income
Д	UTOMATIC DEPO	SIT AUTHORIZ	ATION			
						Type of account
						(check one)
						checking
⊠ savings						
All payees are encouraged to participate in direct deposit unless a special						
exemption is approved by the Retirement Systems.						
TAPE A VOIDED CHECK HERE (no deposit slips or starter checks, please)						
TOTAL A VOIDED CITED TIETRE (IN deposit stips of statter citedres, please)						
Complete information only if bank acc						
Financial Institution's Name	Trans	it/Routing Numb		0000	Account	Number
(Note: This form must be signed and dated. S						
(rote: 1115 form mast be signed and dated: 1	ac notes on reverse	Siderpage 2)				
PAYEE'S SIGNATURE (or properly authorized Attorney on file with 8	attorney-in-fact under C Retirement Systems		DATE			
THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS AND DOES NOT						
CREATE A CONTRACT BETWEEN THE MEMBER AND THE SOUTH CAROLINA RETIREMENT SYSTEMS. THE SOUTH CAROLINA RETIREMENT SYSTEMS RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT.						

Please call SC Retirement Systems Customer Service with any questions (800) 868-9002 (in state) or (803) 737-6800

Form 4151 Beneficiary Election of Death Benefits

Form 4151	ELECTION OF DEATH BENEFITS TYPE OF COVERAGE						
Revised 03/13/2003 Page 1		Budget and Conti			☐ sc	RS 🗌 P	ORS otata opp
rage i	South Carolina Retirement Systems				SARS State ORP		
Print or type in black ink	Customer Service Death Claims Box 11960, Columbia SC 29211-1960 Bene of						
Name of Decedent:	BOX 113	oo, columbia sc	23211-1360		curity Numb	er:	
JOHN DOE					000-00-0		
Beneficiary's Name:				Relations	hip to Dece	dent:	
JANE DOE				SPOUS	E		
SECTION I	DEAT	H BENEFIT PAYM			5.51/4.0		PAYMENT
Please choose <u>ONE</u> of the death benefit payment selections by marking the appropriate box.		SELEC	PAYMENT SELECTION 1		PAYMENT PAY SELECTION 2 SELE		
GROUP LIFE INSURANCE (Not taxable)	Ac	tive Member	\$24,00	\$24,000.00		.00	
	Re	tired Member					
* PAYOUT OF CONTRIBUTIONS AND INTEREST	Pre	e-Tax Funds	\$10,00	0.00			
	Aft	ter-Tax Funds					
** ESTIMATED MONTHLY SURVIVOR ANNUITY PAID FOR REMAINING LIFETIME OF BENEFICIARY		rvice Retirement			\$550		
		sability Retiremen	t				
* Please review the enclosed Form 42 You must complete the enclosed Fo ** If you make a selection that pays a r You must also complete the enclose SECTION II	orm 4251 or monthly ann	Form 4255 if you sel uity, please attach a	ect a payou copy of yo	t of contril	butions and		t.
	A -1 -1		NOTARY			1	
,		dress for Mailing Payment(s): Phone Number: 95 19TH STREET B 775 234 5678				I	
City: LOST TREE			State: Zip+4: 77777-7777				
SIGN IN BLUE INK		I					
BENEFICIARY'S SIGNATURE(Certified copy of legal	il authorization requ	ired with signature other than ap		E			
WITNESS(Required only when signed by mark)			DATE				
STATE OF			OUNTY OF _				
ACKNOWLEDGED BEFORE ME THIS DATE		NОТ	ARY NAME_				
MY COMMISSION EXPIRES		NOTARY SIGNA	ATURE				
NOTARY WORK TELEPHONE							
_							
Return comp Please call SC Retirement Syster		o the SC Retirement S r Service with any que				303/737-6	8800

Form 4251 Beneficiary Notice of Withholding

OFFICE USE ONLY Form 4251 NOTICE OF WITHHOLDING Nonspouse Beneficiary Claims Revised 10/10/2001 System: State Budget and Control Board - South Carolina Retirement Systems
Customer Death Cialms Unit SCRS □ PORS PO Box 11960, Columbia SC 29211-1960 ☐ JSRS ☐ GARS Decedent's Social Security Number: Name of Deceased Member/Retiree: JOHN DOE 000-00-0000 Name of Beneficiary: Beneficiary's SSN: MONROE PAD 000-00-0008 SECTION I Payout of decedent's retirement contributions and interest FEDERAL INCOME TAX WITHHOLDING The taxable portion of your lump-sum distribution is subject to federal income tax withholding. The taxable portion consists of all interest, plus retirement contributions deducted after July 1, 1982, plus any rollovers to purchase service. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is made. Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your lump-sum distribution. You may also be subject to tax penalties if your payments of estimated tax and withholding are not adequate. Check the appropriate box(es) below: I WANT 10 PERCENT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. ☐ I WANT AN ADDITIONAL \$ WITHHELD FROM THIS PAYMENT (must also check box above). I DO NOT WANT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. SECTION II Payout of decedent's Teacher and Employee Retention Incentive (TERI) funds FEDERAL INCOME TAX WITHHOLDING The taxable portion of your single-sum distribution is subject to federal income tax withholding. Please check the appropriate box(es) below to indicate if you want 10 percent federal tax withheld, if you want additional federal tax withheld, or if you do not want any federal tax withheld. You may revoke or change your election at any time before the payment is madé. Even if you elect not to have federal income tax withheld, you are liable for payment of federal income tax on the taxable portion of your single-sum distribution. You may also be subject to tax penalties if your payments of estimated tax and withholding are not adequate. Check the appropriate box(es) below: I WANT 10 PERCENT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. ☑ I WANT AN ADDITIONAL \$ 500.00 WITHHELD FROM THIS PAYMENT (must also check box above). I DO NOT WANT FEDERAL INCOME TAX WITHHELD FROM THIS PAYMENT. SOUTH CAROLINA INCOME TAX WITHHOLDING The taxable portion of this single-sum distribution may also be subject to South Carolina income taxes. No SC state taxes are required to be withheld from your distribution; however, if you wish for SC state taxes to be withheld, you may specify a flat dollar amount to be withheld. Check the appropriate box below: ☑ IWANTS 800.00 SOUTH CAROLINA INCOME TAX WITHHELD FROM THIS PAYMENT. □ I DO NOT WANT SOUTH CAROLINA STATE INCOME TAX WITHHELD FROM THIS PAYMENT. SECTION III Please read the information above before signing this form IN BLUE INK. I hereby certify I have read and understand the information above, and I agree to the terms stated. Signature of Beneficiary:

Please call SC Retirement Systems Customer Service with any questions: 800-868-9002 (in state) or 803-737-6800.

Form 4255 Payout Election Form

(Only used for a Spousal Beneficiary or QDRO Alternate Payee)

This form is used for lump sum payments and has a rollover option

Form 4255 OFFICE USE ONLY PAYOUT ELECTION FORM Revised 01/07/2002 System: State Budget and Control Board - South Carolina Retirement Systems SCRS GARS Page 1 of 2 Customer Death Claims Unit □PORS □JSRS Name of Deceased Member/Retiree: Decedent's Social Security Number: JOHN DOE 000-00-0000 Name of Beneficiary: Beneficiary's SSN: JANE DOE 000-00-0001 SECTION I PAYOUT OF DECEDENT'S RETIREMENT CONTRIBUTIONS AND INTEREST (See page 2 of this form for detailed explanation.) Contributions and interest total \$10,000 Of this amount, up to \$6500.00 is eligible for rollover. Please select ONE of the payment methods below: \mathbf{x} Partial Rollover Lump-Sum Payment Direct Rollover Pay all of the decedent's retirement Rollover the partial amount of Rollover the amount eligible (taxable portion) contributions and interest (less required federal to the IRA/plan named below. to the IRA/plan named below. tax withholding) directly to me. The portion you rollover will not be taxed until you Pay the remaining balance (less required federal tax take it out of the IRA/blan. withholding) directly to me in a jump-sum payment. (information must be provided below.) (information must be provided below.) Complete this if you selected a direct or partial rollover above. IRA/Plan Account Number (limit to 25 characters) Account Types Available 000-00-0001 (Check only ONE box) Name of IRA Custodian/Plan Trustee DIRA SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET Qualified Plan - 401(k) or 401(a) P.O. Box or Street Address Annuity Plan - 403(b) PO BOX 5182 City Governmental Plan - 457 Zlp + 4BOSTON MA. 02206 SECTION II PAYOUT OF DECEDENT'S TEACHER AND EMPLOYEE RETENTION INCENTIVE (TERI) FUNDS (See page 2 of this form for detailed explanation.) TERI funds total \$50,000 Of this amount, up to \$49,000 is eliaible for rollover. Please select ONE of the payment methods below: Direct Rollover Partial Rollover Single-Sum Payment Rollover the amount eligible (taxable portion) Rollover the partial amount of Pay all of the decedent's TERI funds to the IRA/plan named below. to the IRA/plan named below. (less required federal tax withholding) The portion you rollover will not be taxed until you Pay the remaining balance (less regulred federal tax directly to me. take it out of the IRA/plan. withholding) directly to me in a single-sum payment. (information must be provided below.) (Information must be provided below.) Complete this if you selected a direct or partial rollover above. IRA/Plan Account Number (limit to 25 characters) Account Types Available 000-00-0001 (Check only ONE box) Name of IRA Custodian/Plan Trustee DIRA SC DEFERRED COMPENSATION PROGRAM C/O CITISTREET Qualified Plan - 401(k) or 401(a) P.O. Box or Street Address Annuity Plan - 403(b) PO BOX 5182 City State Zlp + 4Governmental Plan - 457 BOSTON MA. 02206 SECTION III PLEASE READ THE INFORMATION ON PAGE 2 BEFORE SIGNING THIS FORM IN BLUE INK. I hereby certify I have read and understand the information on page 2, including all tax information, and I agree to the terms stated. SIGNATURE OF BENEFICIARY DATE (MM-DD-YYYYY)

Beneficiary Annuitant and Qualified Domestic Relations Order (QDRO) **Alternate Payee Death** Claims

(Information Only- No Employer Forms required; however, Employers are occasionally contacted and notify the SCRS of death)

Beneficiary Annuitant and QDRO Alternate Payee

- Beneficiary Annuitant: At time of death, beneficiary is receiving a monthly annuity from a deceased retiree.
- QDRO Alternate Payee:
 - 1. At time of death, QDRO Alternate Payee is receiving a monthly annuity by court order from deceased retiree.
 - 2. A Qualified Domestic Relation Order is a court order that recognizes and creates a former spouse's portion of a member's retirement annuity as a QDRO alternate payee. QDROs must be pre-approved by SCRS.

Death of a Beneficiary Annuitant or QDRO Alternate Payee

If no benefits are payable:

Initial sympathy letter is mailed

If benefits are payable:

 Initial sympathy letter is mailed to the deceased annuitant's estate with the appropriate death claim forms attached

Beneficiary Annuitant and QDRO Alternate Payee Sample Sympathy Letter

South Carolina Retirement Systems

Beneficiary Annuity and QDRO Alternate Payee's Sample Sympathy Letter- No Benefits Due

TEST TEST TEST TEST

TO THE FAMILY OF

PO BOX 1040 PAGELAND SC 29728 SSN:

Claim ID: System:

Type: Date:

Retiree June 01, 2004

SCRS

Please accept our condolences upon the death of While we understand that this is a difficult time for your family, we thought it best to take the initiative in writing to you regarding retirement matters. We hope that by doing so we will answer any questions your family may have and assist you in settling the estate.

Your family member was receiving a monthly benefit from the Retirement Systems. The final monthly benefit was issued on 09/30/2002. We have reviewed our records and verified that there are no additional benefits due. Because no additional benefits are due, we do not require any action on your part at this time.

Again, the Retirement Systems wishes to extend its sympathy to your family. Should you have any questions about this letter or require assistance with any retirement matter, please call Customer Service at 1-800-868-9002 or (803) 737-6800.

Beneficiary Annuitant Death Benefits

- The full benefit for the month the beneficiary annuitant died is payable to his/her estate if it has not already been paid to the beneficiary annuitant
- The Retirement Systems will refund the remaining balance (if any) in the original retiree's account to the beneficiary annuitant's estate provided no other beneficiary annuitants are living

Benefits Payable When a QDRO Alternate Payee Predeceases a QDRO Retiree

The full benefit for the month the QDRO alternate payee died is payable to his/her estate if it has not already been paid to the QDRO alternate payee.

Documents Needed for a Beneficiary Annuitant or QDRO Alternate Payee Death Claim

- An original death certificate
- Legible copy of the executor/successor(s) current driver's license (or state-issued ID card) and Social Security card
- A properly completed Form 4153 (Claim and Proof of Death)

Documents Needed for a Beneficiary Annuitant or QDRO Alternate Payee Death Claim

- Original, raised seal Certificate of Appointment to designate a personal representative(s) or original, raised seal Affidavit for Collection of Personal Property to designate successor(s) obtained from Probate Court (if an estate)
- If information requested is not received, same follow up process for retiree death claims is used

Form 4153 Claim and Proof of Death

Form 4153 Revised 03/13/2003

CLAIM AND PROOF OF DEATH State Budget and Control Board South Carolina Retirement Systems Death Claims Processing

Death Claims Processing
PO Box 11960, Columbia SC 29211-1960

Deceased Retiree/Beneficiary: | Decedent's Social Security Number:

Deceased Retiree/Beneficiary.			Decede	nt's Social Security Number.		
JANE DOE			000-00-0001			
Section I	Claimar	nt	_			
Name: JOHN DOE II			Social S	ecurity Number: 000-00-0002		
Address: 9500 SCOTCH STREET						
City: NEW WATER	State: AZ	Zip + 4: 55555		Telephone: 553 772 2222		
Relationship to Decedent:	sonal Represen	tative Bo	th Benef	ficiary and Personal Representative		
Section II	Notary Stat	tement				
CLAIMANT'S SIGNATURE		DATE				
(Certified copy of legal authorization required witi	h signature other than a	pplicant's)				
(Required only when signed by mark) STATE OF						
ACKNOWLEDGED BEFORE ME THIS DATE	NОТА	ARY NAME				
MY COMMISSION EXPIRES	NOTARY SIGNA	TURE				
NOTARY WORK TELEPHONE						
Section III	Proof of I	Death				
For all claims, please forward the followin	g:					
Certificate of Death of Retiree/Beneficiary	- Either an or	iginal or a ce	rtified t	rue copy.		
Copy of Each Claimant's Driver's License.						
Copy of Each Claimant's Social Security C	ard.					
For only those claims to be paid to the de-	cedent's esta	te, please for	ward o	ne of these documents:		
Certificate of Appointment for the Persona individual to handle the estate of the decedent. T						
Affidavit for Collection of Personal Proper \$10,000. This may be obtained through Probate	ty - A legal dod	cument provided	d when a	decedent's estate is valued under		
A MINOR CLAIMANT (UNDER AGE 18) SH SHOULD BE COMPLETED BY THE MINOR PLEASE FORWARD CERTIFICATE OF API	CLAIMANT'S	CONSERVA	TOR O	R LEGAL GUARDIAN.		
Please complete and return this form, a	long with the ag	propriate docu	ments, to	the address shown above		

as soon as possible to ensure prompt, accurate payment(s).

Call our Customer Service Department with any questions: 1-800-868-9002 (in state) or 803-737-6800.

Questions?